I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filling system in accordance with \S 1.6(a)(4).

Dated: April 8, 2008

Electronic Signature for Anthony A. Laurentano:/Anthony A. Laurentano/

Docket No.: TOW-063 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Naoyuki Enjoji et al.

Application No.: 10/768,438 Confirmation No.: 8750

Filed: January 29, 2004 Art Unit: 1795

For: FUEL CELL SYSTEM Examiner: J. Crepeau

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 8, 2008 (Paper No. 20071231), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

OK TO ENTER: /JC/